

CAROLINE D. CIRAULO  
Acting Assistant Attorney General

GERALD A. ROLE (IL #6198922)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
T: 202-307-0461  
F: 202-307-0054  
[gerald.a.role@usdoj.gov](mailto:gerald.a.role@usdoj.gov)

*Attorneys for defendant  
United States of America*

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

HERMAN E. FANDEL, <i>et al.</i> ,	)	Case No. 2:15-CV-01430-JCM-PAL
	)	
Plaintiffs,	)	(Removal of Case No. A-14-701864-C
	)	from the District Court of Clark County,
v.	)	Nevada)
	)	
RALPH A. FANDEL, <i>et al.</i> ,	)	<b>UNITED STATES' MOTION FOR</b>
	)	<b>EXTENSION OF TIME TO ANSWER</b>
Defendants.	)	<b>OR OTHERWISE PLEAD; ORDER</b>
	)	<b>THEREON (Second Request)</b>

The United States of America, through undersigned counsel, respectfully moves this Court for an order extending to October 8, 2015, the time in which it must respond to plaintiffs' verified first amended complaint. In support of its motion, the United States asserts as follows:

1. The United States Attorney for the District of Nevada was served with the summons and complaint in intervention in this action on July 9, 2015.
2. On July 27, 2015, this case was timely removed from the District Court of Clark County to this Court.

1           3.       On July 28, 2015, the United States filed its first motion for extension of time to  
2 answer or otherwise plead. This was to address the anomaly under the Federal Rule of Civil  
3 Procedure which provides the United States far less time to serve its answer or other responsive  
4 pleading in a removed action than it would receive if it were sued in Federal court in the first  
5 place. In this case, the government would have had only 25 days to respond under Fed. R. Civ.  
6 P. 81(c)(2)(C), rather than the 60 days afforded it under Fed. R. Civ. P. 12(a)(2).

7           4.       On July 31, 2015, the Court granted the motion for extension of time. (Doc. 5).

8           5.       The United States respectfully requests a second extension of time, as counsel for  
9 the United States has not yet received from the Internal Revenue Service the material necessary  
10 to respond to the complaint and defend its interests, as well as obtain the Service's views on the  
11 matter. This motion is not being made for delay, but to permit the United States to prepare a  
12 cogent and accurate response which would advance this litigation.

13          6.       Both the Federal and local civil rules authorize this Court to grant, for good cause,  
14 an extension of time in which to answer or otherwise plead. Fed. R. Civ. P. 6(b); LR 6-1.

15          7.       In moving for an extension of time, the United States does not waive any defenses  
16 listed in Fed. R. Civ. P. 12(h).

1 For these reasons, the United States requests that its motion for an extension of time be  
2 granted, and that it be given until and including October 8, 2015, in which to serve its response  
3 to plaintiffs' complaint.

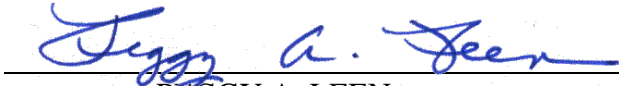
4 Dated: September 8, 2015.

5 Respectfully submitted,

6 CAROLINE D. CIRAULO  
7 Acting Assistant Attorney General

8 /s/ Gerald A. Role  
9 GERALD A. ROLE (IL #6198922)  
10 Trial Attorney, Tax Division  
11 U.S. Department of Justice  
12 P.O. Box 683  
13 Washington, D.C. 20044  
14 Telephone: (202) 307-0461  
15 Fax: (202) 307-0054  
16 Email: gerald.a.role@usdoj.gov

17 IT IS SO ORDERED.

18   
19 PEGGY A. LEEN  
20 United States Magistrate Judge

21 Dated: September 22, 2015  
22  
23

**CERTIFICATE OF SERVICE**

IT IS CERTIFIED that the foregoing was served this 8th day of September, 2015, by  
filing it with the Court's CM/ECF system, which will electronically transmit copies thereof to:

Zachary T. Ball, Esq.  
The Ball Law Group  
3455 Cliff Shadows Parkway, Suite 150  
Las Vegas, Nevada 89129  
*Attorneys for Plaintiffs*

/s/ Gerald A. Role  
GERALD A. ROLE